

Weber
County
Annual
Assessment
Summary
Report

July 8

2015

Summary report of the changes in assessed values for tax year 2015.

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AAS, RES,
Assessor

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Executive Summary

For tax year 2015, the overall taxable value in Weber County increased by approximately \$1.39 billion. The real property assessment values were the main driver as the overall assessed real estate taxable values increased \$1.29 billion. Unsecured personal property assessed market values decreased \$21 million, while state assessed values increased \$92 million.

Since the property tax system in Utah is revenue neutral, the overall change in value does not affect property tax revenues. However, there will inevitably be a tax shift among the three categories.

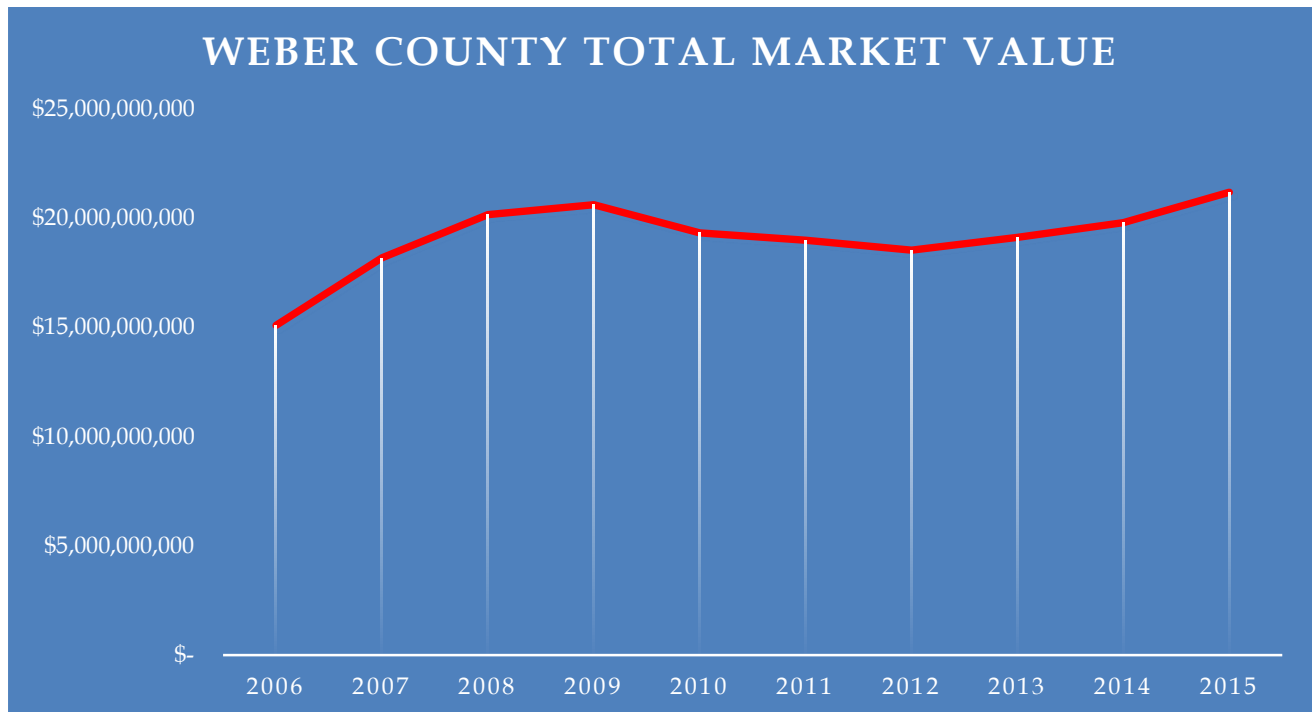


Figure 1

Weber County Land Use

Weber County has approximately 98,000 parcels, of which the overall land use is primarily single-family residential and vacant residential/agricultural land. These groups dominate the parcel count and acreage.

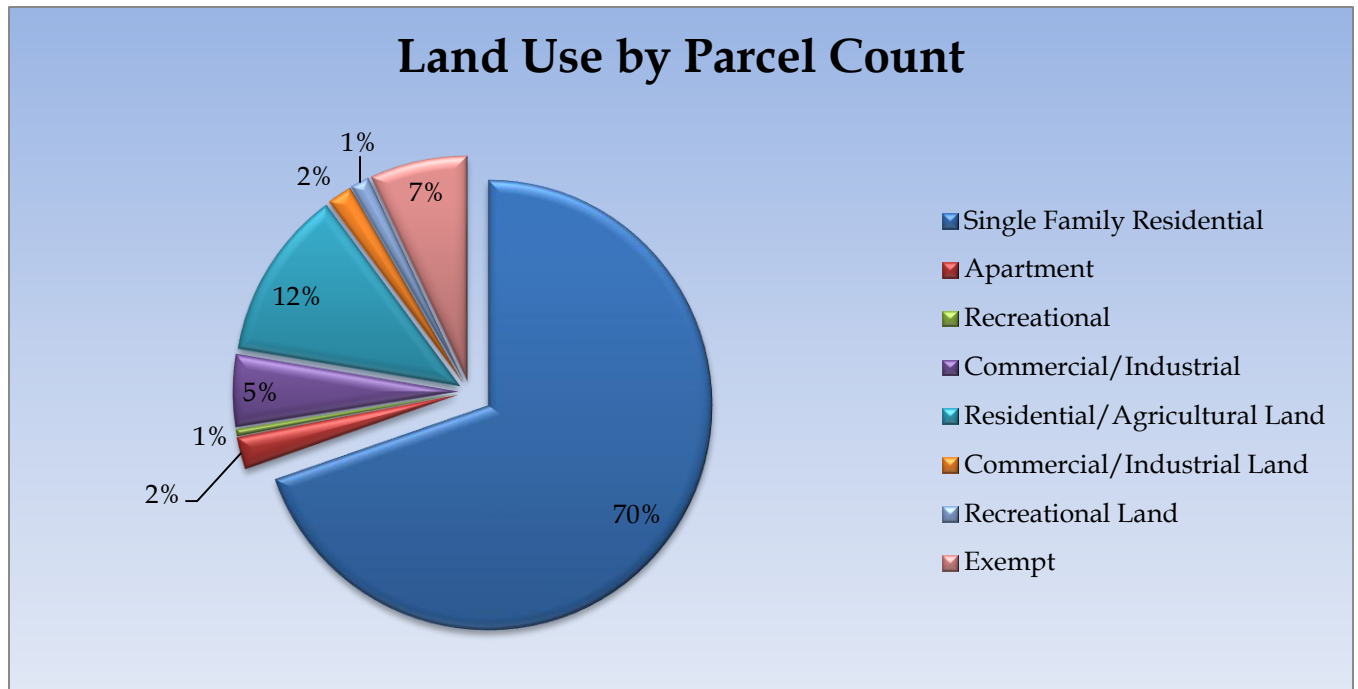


Figure 2

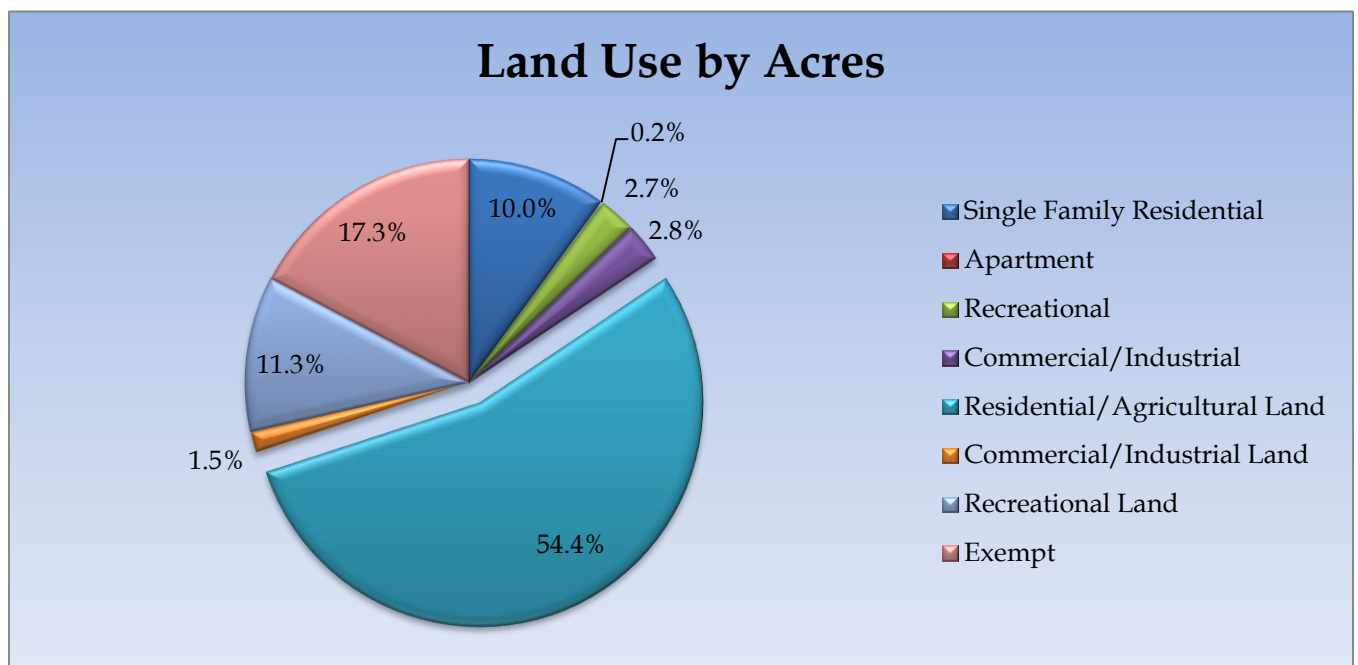


Figure 3

Regions

The Weber County Assessor's Office groups all real property within the county into geographic "regions." Each region is defined by political and/or physical boundaries. The purpose of stratifying properties into regions is to help identify changes in market values by geography. If assessed values change at different rates between regions, a tax shift is created from one region to another.

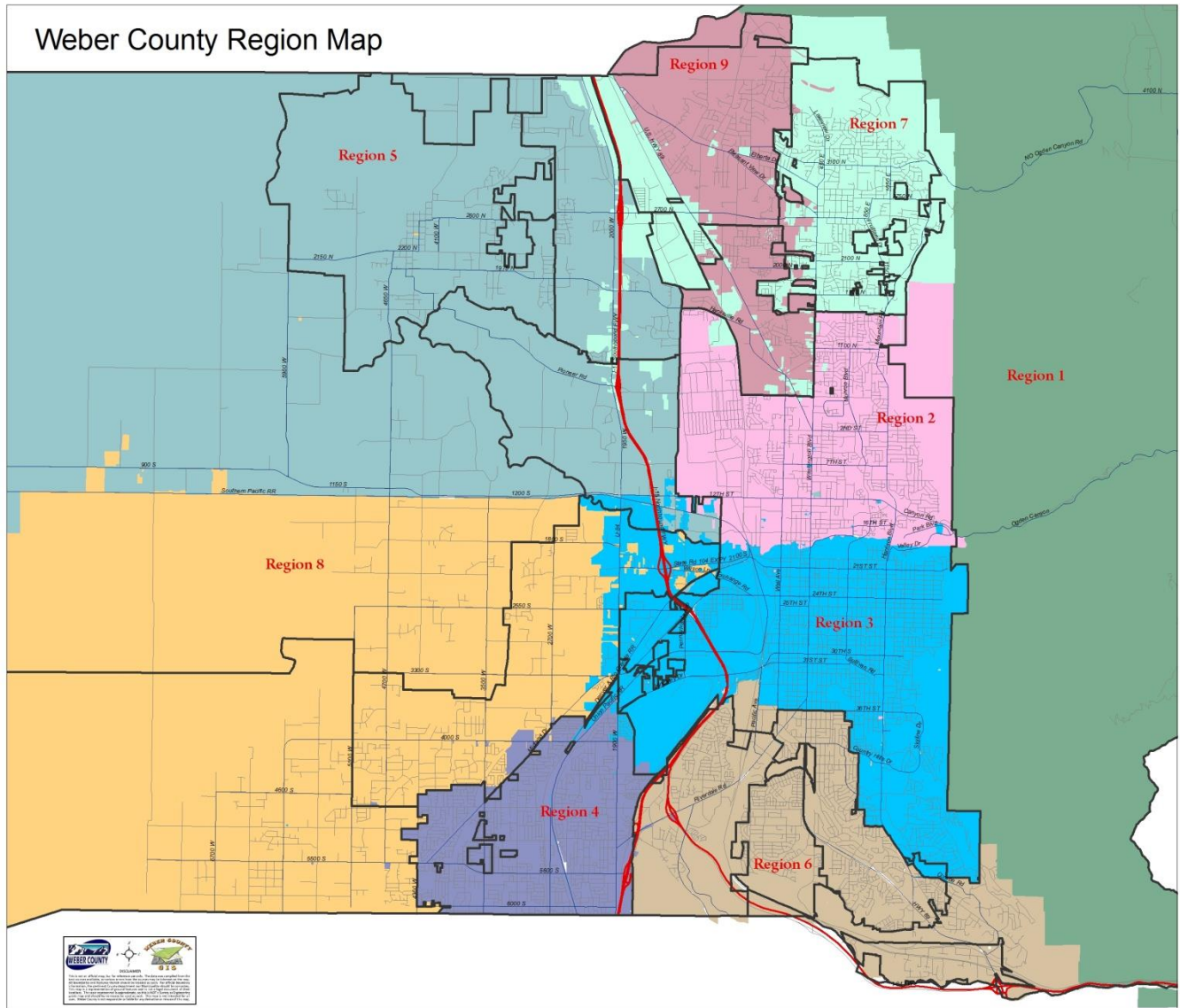


Figure 4

Economic Analysis

Population

Weber County had a 2014 estimated population of 240,475, which represents an annual 0.71% increase over the 2010 census of 232,130. Weber County added an average of 2,086 residents per year from 2010 to 2014.

POPULATION TRENDS			
	Population		Compounded Annual Change
	2010 Census	2014 Est.	2010-2014
United States	308,745,538	318,857,056	0.65%
Utah	2,774,424	2,942,909	1.19%
Weber County	232,130	240,475	0.71%

Table 1¹

Employment Data

In 2014, the year-end unemployment rate in Weber County declined for the fourth straight year. More importantly, Weber County experienced a job growth of over 3,700.² This represents the historical year-end high. As a whole, Utah experienced a job rebound, adding another 52,000 jobs.

2014 Year End Weber County Employment Table (Seasonally Adjusted)

Year End	Employment	Unemployment	Rate
2014	112,822	4,684	4.0%
2013	109,916	5,697	4.9%
2012	107,357	6,760	5.9%
2011	104,708	7,947	7.1%
2010	102,941	9,646	8.6%

Table 2³

¹ [United States Census Bureau](#)

² [Utah Department of Workforce Services](#)

³ [Utah Department of Workforce Services](#)

(Employment Data, cont.)

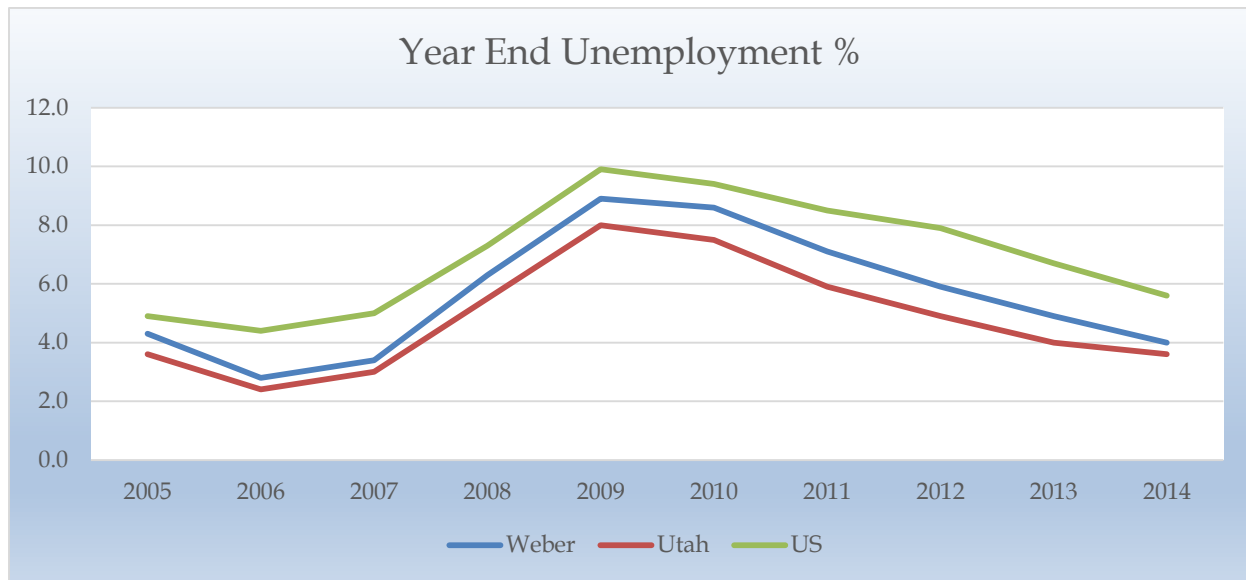


Figure 5

Government employment continues to serve as the base employer in Weber County. Based on the 2014 third quarter average, three of the top five and five of the top ten employers in Weber County are federal, state, or local government.

Weber County Top Ten Employers (2013)⁴

Employer	Industry	# of Employees
Department of Treasury (IRS)	Federal Government	5,000-6,999
Weber County School District	Public Education	3,000-3,999
McKay-Dee Hospital Center (IHC)	Health Care	3,000-3,999
Weber State University	Higher Education	2,000-2,999
Autoliv Asp, Inc.	Motor Vehicle Equipment Manufacturing	2,000-2,999
State of Utah	State Government	1,000-1,999
Fresenius USA Manufacturing, Inc.	Medical Instrument Manufacturing	1,000-1,999
Ogden City School District	Public Education	1,000-1,999
Wal-Mart	Warehouse Clubs and Supercenters	1,000-1,999
America First Credit Union	Credit Unions	1,000-1,999

Table 3⁵

⁴ At the time of this report, the 2014 data was unavailable

⁵ [Utah Department of Workforce Services](#)

Top Ten Industries by Employment (2014)

Industry	Average Employment	% Total Employment	Payroll \$(Million)	% Total Payroll
Federal Government	17,300	9.7	712	10.8
Manufacturing	12,900	7.3	674	10.2
Health Care and Social Assistance	12,461	7.0	522	7.9
Retail Trade	11,760	6.6	305	4.6
Admin., Support, Waste Mgmt, Remediation	7,145	4.0	184	2.8
Local Government	7,121	4.0	259	3.9
Accommodation and Food Services	7,028	4.0	96	1.5
Administrative and Support Services	6,953	3.9	177	2.7
Food Services and Drinking Places	6,390	3.6	84	1.3
Construction	5,459	3.1	232	3.5

Table 4⁶*Top Ten Industries by Payroll (2014)*

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Federal Government	17,300	9.7	712	10.8
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Retail Trade	11,760	6.6	305	4.6
Local Government	7,121	4.0	259	3.9
Construction	5,459	3.1	232	3.5
Hospitals	4,373	2.5	223	3.4
Ambulatory Health Care Services	4,464	2.5	218	3.3
Finance and Insurance	3,703	2.1	196	3.0
Admin., Support, Waste Mgmt, Remediation	7,145	4.0	184	2.8

Table 5⁷⁶ [Utah Department of Workforce Services](#)⁷ [Utah Department of Workforce Services](#)

Median Household Income

Median household income remained relatively flat from 2012 to 2013. 2014 data is not yet available, but considering the increase in jobs and reduction in unemployment, median household income is expected to rise.

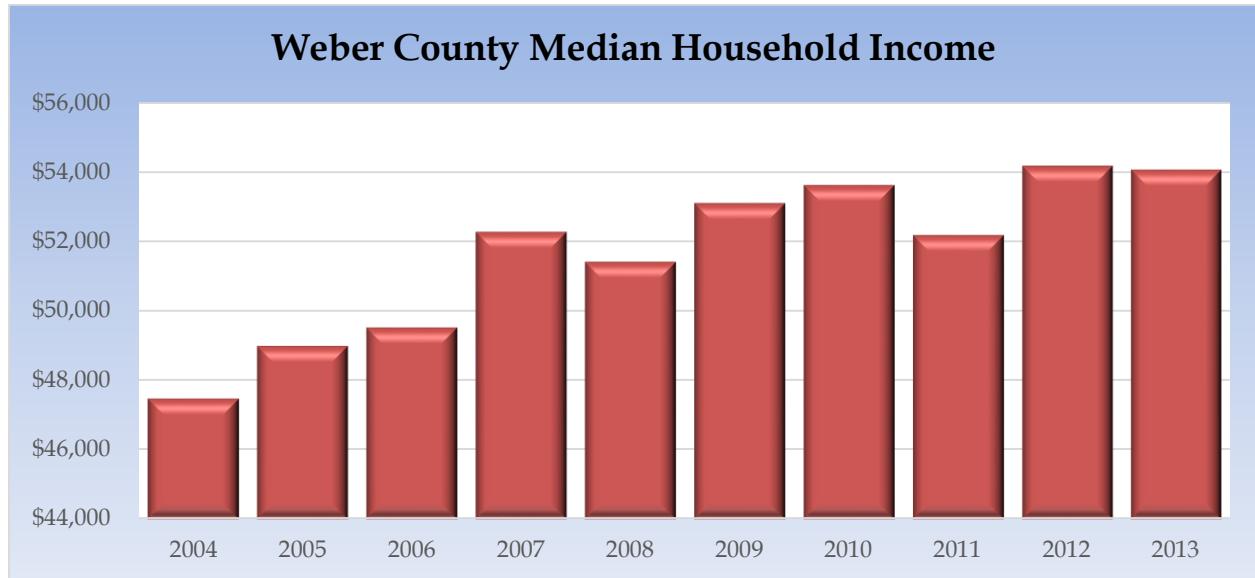


Figure 6 ⁸

⁸ [United States Census Bureau](#)

Building Permits

2014 saw building permits hold steady with a total of 1,966. The number of new residential building permits increased to 785 while the new nonresidential permits increased to 93. Typically, residential building permits dominate the total permit count. 2014 was no exception, as residential permits comprised over 70% of the total. However, even with the increase in building permit counts, building permit values decreased approximately 8%.

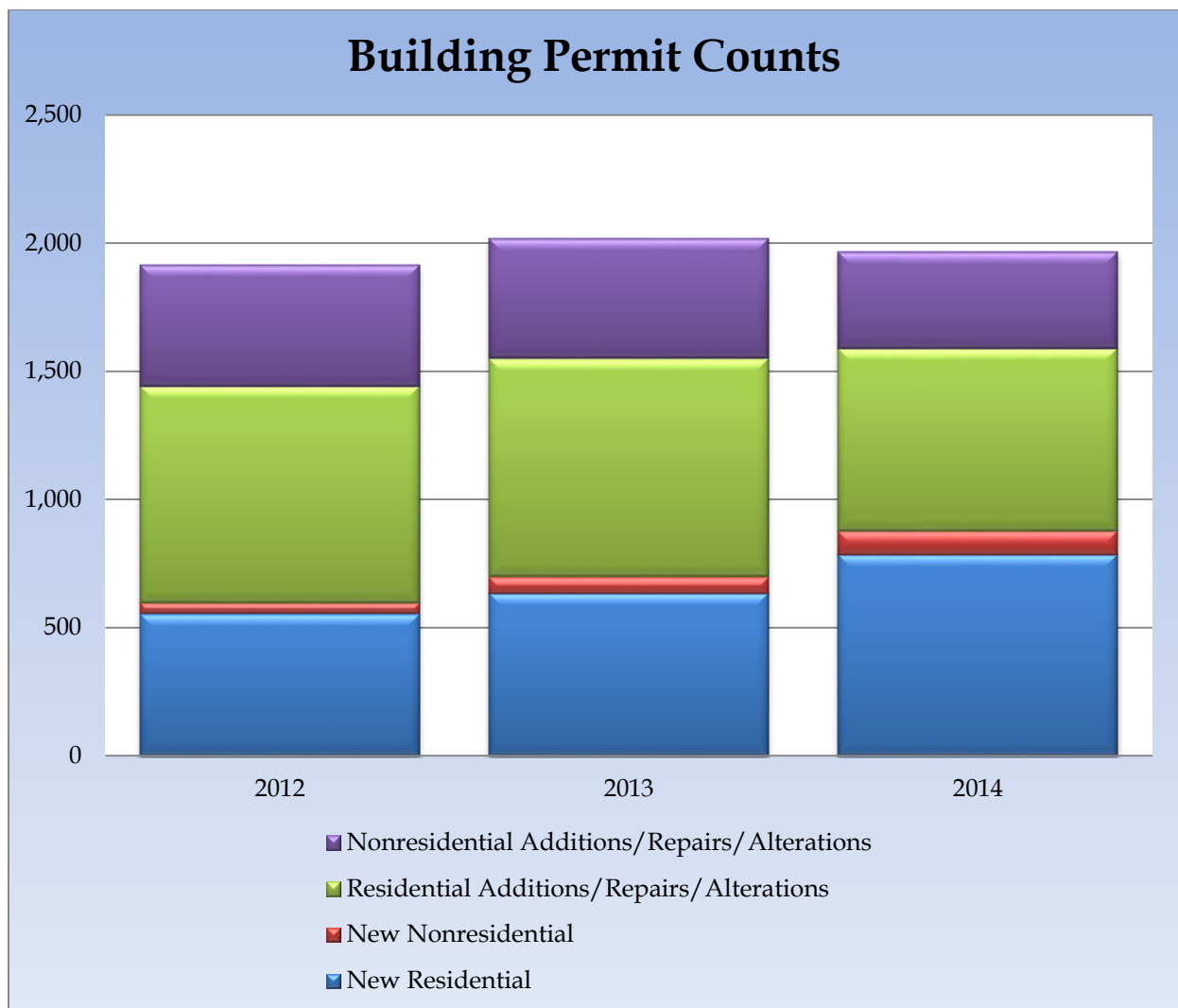


Figure 7

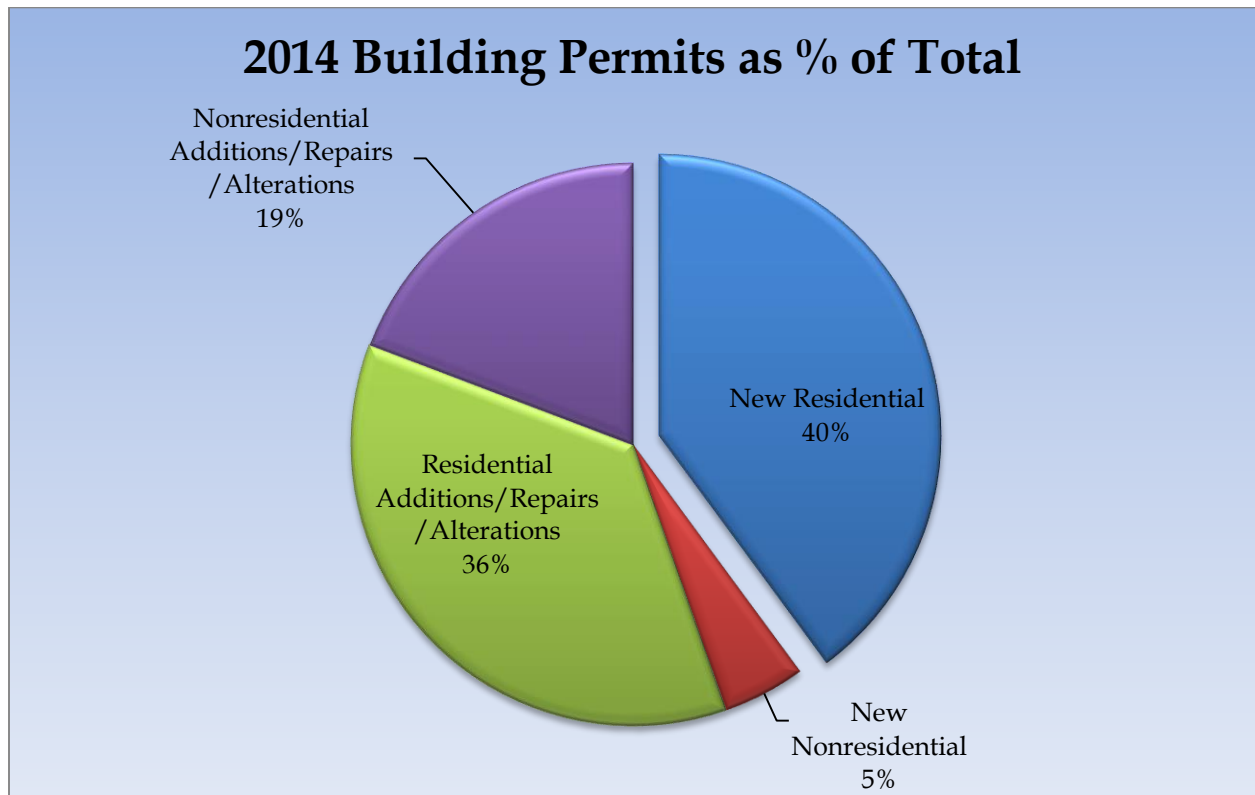


Figure 8

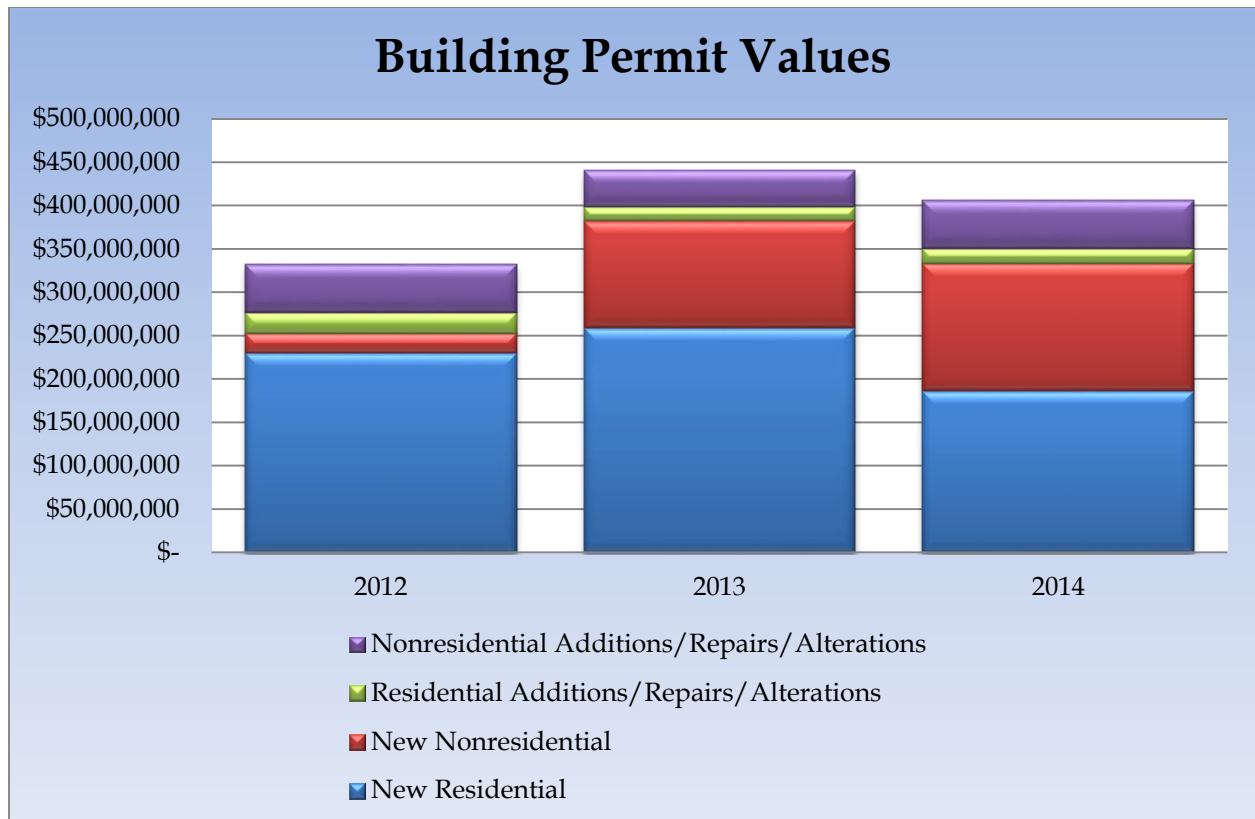


Figure 9

New Growth

New growth is taxable value added to the assessment roll through owner-initiated property changes, such as new buildings or improvements to existing buildings. New growth is not additional value created through reappraisal. For example, the addition of a new garage that adds \$10,000 in market value is considered new growth. A reappraisal that recognizes a \$10,000 increase in market value is not new growth. New growth is new revenue for the taxing entities. This new revenue helps pay for the additional services required to support the new structures and the added population, i.e. schools, public safety, road maintenance, etc. Real, personal, and centrally assessed values are all included in the calculation, with real property contributing the greatest amount in Weber County.

From 2005 to 2008, Weber County experienced a boom, with a significant number of new homes and businesses built during that period. Since the decline of the real estate market in 2008, new growth in Weber County has declined dramatically.

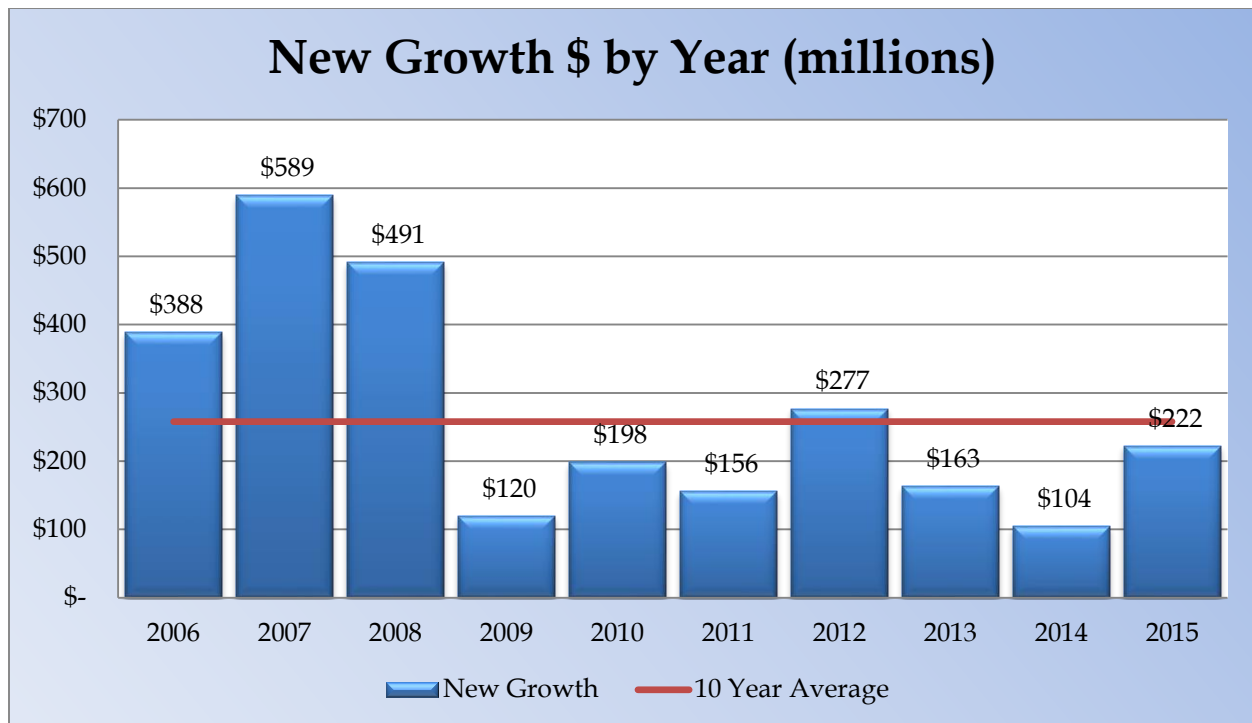


Figure 10

Valuation Appeals

Each year property owners have the opportunity to seek a valuation adjustment through a valuation appeal. The appeal process is known as the Board of Equalization (BOE). The Clerk/Auditor's Office administers the BOE, which entails receiving appeals and forwarding them on to the Assessor's Office for a valuation or exemption decision once the appellant has provided sufficient evidence.

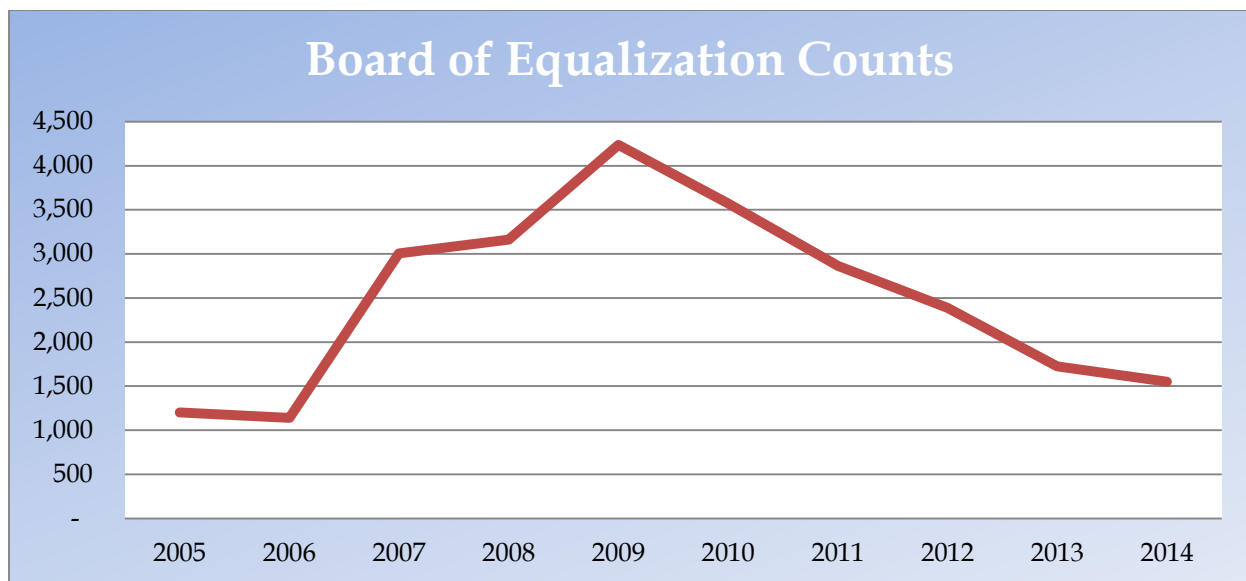


Figure 11

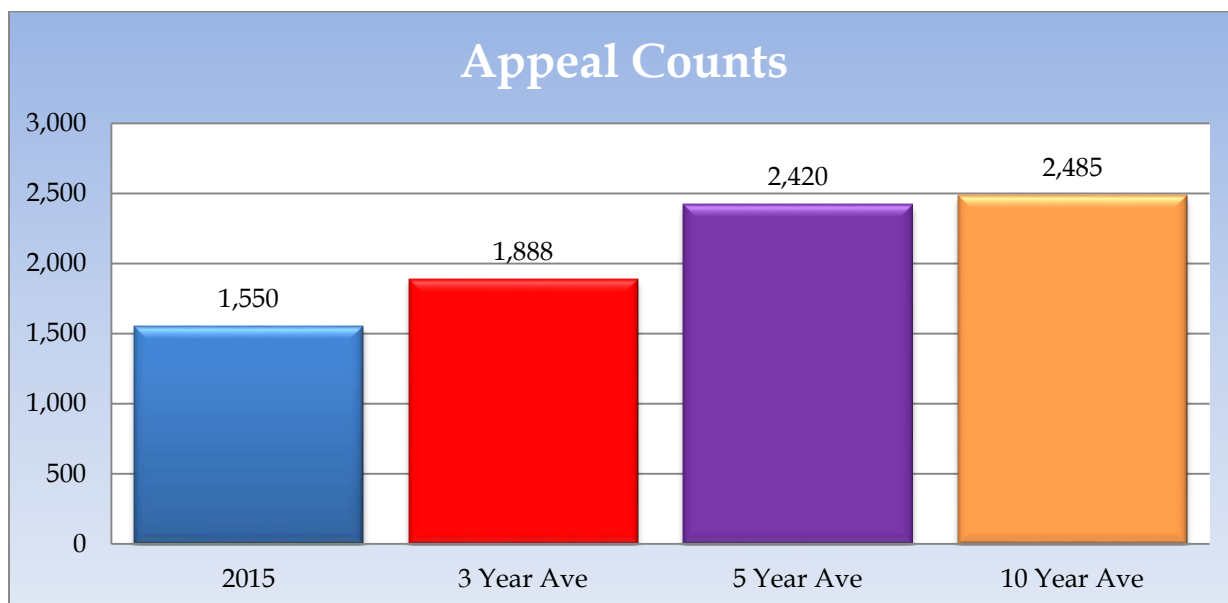


Figure 12

As seen in the Figure 10 above, 2007 – 2009 saw a sharp increase in the number of appeals. Since 2010 there has been a marked decline. The 2014 appeal count is below the three, five, and ten year historical averages.

Assessed Value Change Analysis

As part of the year-end analysis, the Assessor's Office performs a value change study of taxable parcels. This year in Weber County, 70% of the assessed values increased, 7% decreased, and 23% remained the same. Most of the changes in assessed value were slight, with 82% changing 10% or less.

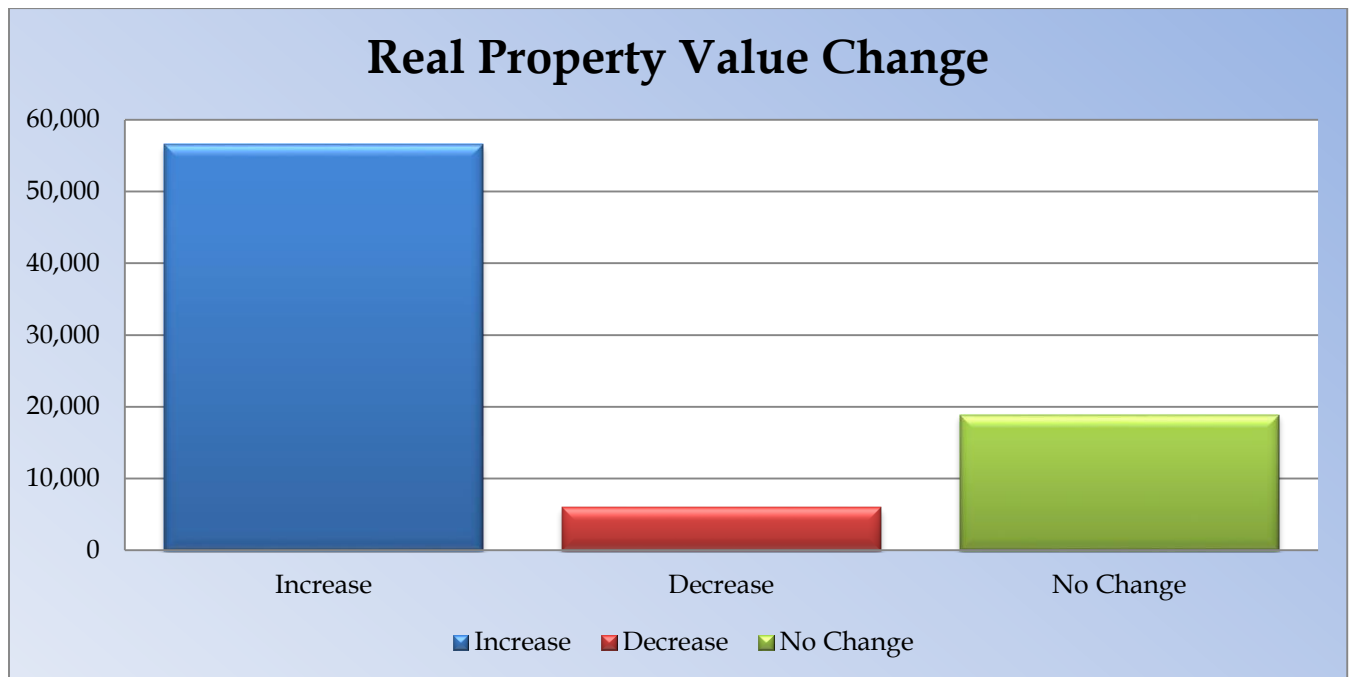


Figure 13

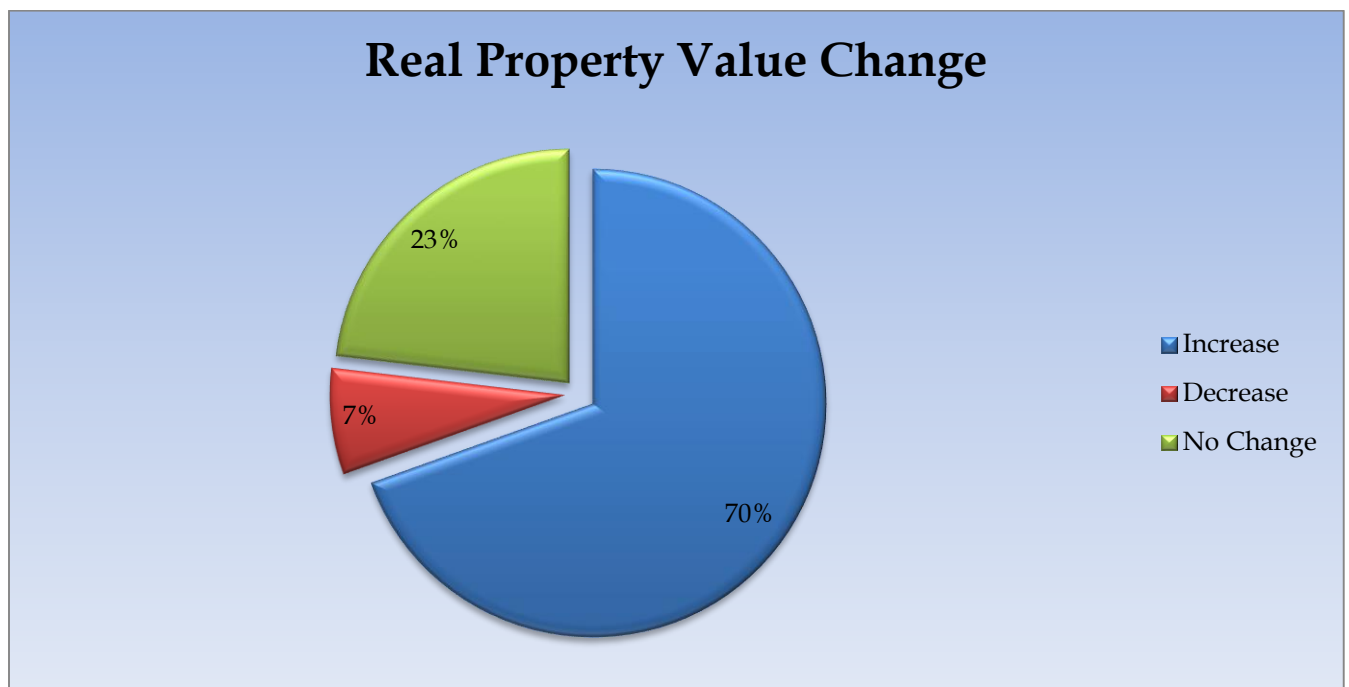


Figure 14

Assessed value change by property type (taxable parcels)⁹

Change	Overall	SFR	SRI	Vac R/A Land	Rec	C/I Imp
Increase	70%	81%	49%	79%	59%	59%
Decrease	7%	5%	49%	10%	21%	13%
No Change	23%	14%	2%	10%	20%	28%
# Parcels	Overall	SFR	SRI	Vac R/A Land	Rec	C/I Imp
Increase	45,400	44,285	664	69	262	61
Decrease	3,573	2,756	659	9	92	14
No Change	8,434	7,360	28	9	90	29

Table 6

Overall: Weber County
SFR: Single Family Residential
SRI: Small Residential Income
Vac R/A Land: Vacant Residential & Agricultural Land
Rec: Recreational Properties
C/I Imp: Commercial & Industrial Improved
Vac C/I Land: Vacant Commercial & Industrial Land

Assessed value change by region⁹

Change	Region 1	Region 2 & 3	Region 4	Region 5	Region 6	Region 7	Region 8	Region 9
Increase	47%	46%	75%	71%	58%	83%	78%	78%
Decrease	10%	41%	21%	3%	28%	3%	8%	4%
No Change	42%	13%	5%	26%	14%	13%	13%	19%
# Parcels	Region 1	Region 2 & 3	Region 4	Region 5	Region 6	Region 7	Region 8	Region 9
Increase	3,723	12,947	8,841	5,103	7,730	6,126	4,022	6,105
Decrease	797	11,771	2,462	218	3,715	256	427	301
No Change	3,325	3,709	552	1,836	1,821	970	675	1,471

Table 7

* See Region Map page 5

⁹ Percentages expressed in the tables above are rounded. The sum of the displayed figures may not total 100%.

Assessed Values by Area and Land Use

As discussed in the “Regions” section of the report, the Weber County Assessor’s Office clusters real property parcels into value areas based on political and/or physical boundaries. The chart below shows Ogden City, comprising Regions 2 and 3, containing over one quarter of the market value of Weber County.

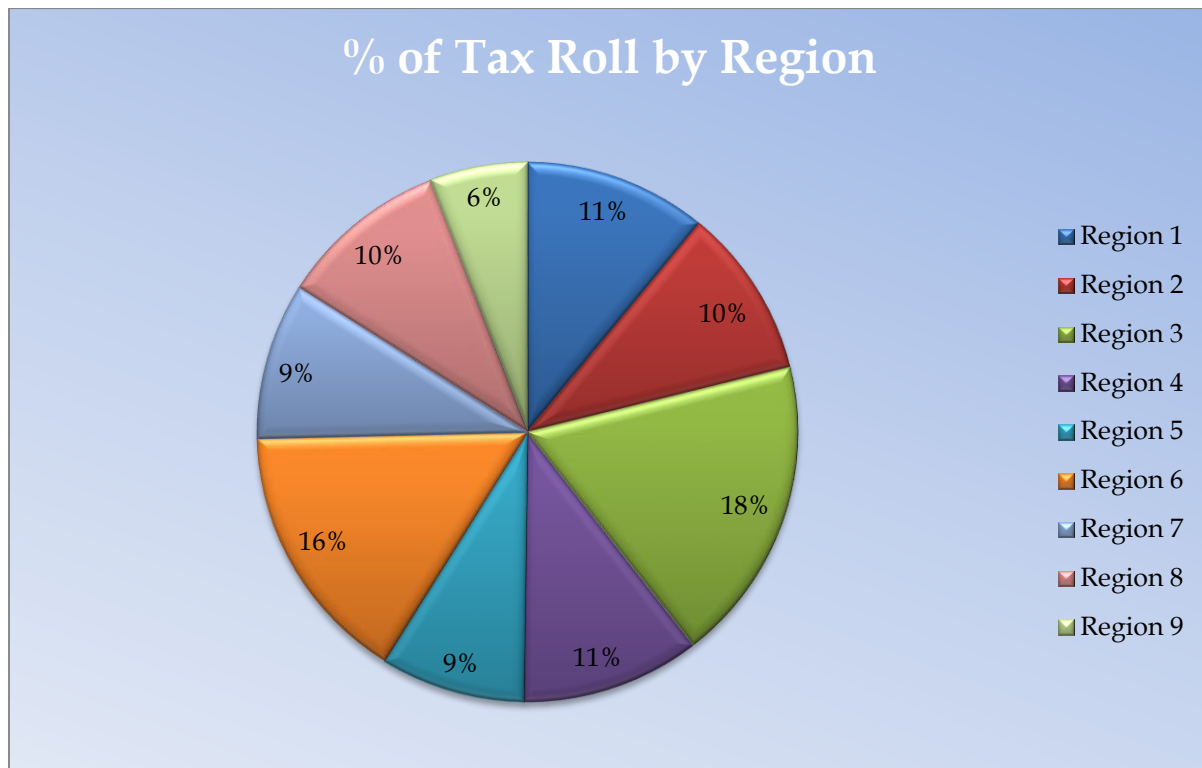


Figure 15

Assessment Statistics

As part of the quality assurance testing done before the close of each year's assessment roll, the Weber County Assessor's Office performs an assessment/sale ratio study. The purpose of the study is to determine if the level of assessment within each property class is within statutory boundaries and to ensure that there is equity among property classes. The level of assessment in Utah is 100% of market value. This means that each taxable piece of real property should be assessed at what it would sell for in the open market. According to Utah State Tax Commission Rule R884-24P-27, the measure of central tendency shall be within $\pm 10\%$ of the legal level of assessment.¹⁰ This means that the assessment/sale ratio for each property class, and each property subclass, shall be within 90% to 110%.

Two general tests are employed. The first is a measurement of appraisal level test to determine if the county's assessment complies with state tax commission guidelines for appraisal level. This test employs the median and average. The second test measures the level of uniformity within the class and subclasses, or how closely grouped each individual ratio is around the median or average level of assessment. Uniformity is tested using the coefficient of dispersion (COD) and coefficient of variation (COV).

Within each class and subclass study, seven statistics are calculated: number of samples (count), median sale ratio, average (mean) sale ratio, weighted mean, price related differential, COD, and COV.

Measurement of Appraisal Level

There are three calculations performed to measure the appraisal level: the median, the mean, and the weighted mean.

To calculate the median, the ratios are arrayed in the order of magnitude, with the middle ratio serving as the median. The average ratio is calculated by summing all of the ratios and then dividing by the total number of samples.

The weighted mean weighs each ratio by the sale price. It is calculated by dividing the sum of the assessed values by the sum of the sale prices. The weighted average is used in the price related differential (PRD) computation of appraisal uniformity to help determine if the assessment values are weighted heavily either toward the higher or lower sale priced properties.

¹⁰ [Utah State Tax Commission](#)

Measures of Appraisal Uniformity

There are three calculations performed in the measure of appraisal uniformity: price related differential (PRD), coefficient of dispersion (COD), and coefficient of variation (COV).

As briefly mentioned before, the PRD is utilized in the determination of whether the assessments are unequally weighted toward one segment of properties in the same property class. An assessment is considered *regressive* if the high value properties are under appraised relative to lower-valued properties. Conversely, an assessment is considered *progressive* if high value properties are over-appraised compared to lower valued properties.

The coefficient of dispersion is the most used measure of uniformity in ratio studies.¹¹ The COD is based on the absolute average deviation from the median ratio. The COD provides a measure of appraisal uniformity that is independent of the level of appraisal and permits direct comparison between property groups. Typically, the lower the COV, the more uniform the assessment.

Similar to the COD, the coefficient of variation (COV) makes comparisons between appraisal classes easier. The COV is an expression of the standard deviation divided by the average sale ratio.

2015 Sale ratio results

Each year an assessment/sale ratio study is performed by comparing the current tax year's assessed values to the sales that occurred in the prior calendar year. In Weber County, three overall property classes are studied for the assessment/sale ratio: those classes are residential, vacant non-commercial land, and commercial. The residential class has three subclasses: region, age, and gross living area. Vacant non-commercial land has two subclasses: region and size. Commercial does not have any subclasses, as there are not enough verifiable sale transactions to derive any benefit from stratifying commercial sales into subclasses. The results of the study by class are displayed in the following table:

Residential A/S Ratio					
Count	Median	Weighted Mean	PRD	COD	COV
2,472	93%	93%	1.00	7	9
Vacant Non-Commercial Land A/S Ratio					
Count	Median	Weighted Mean	PRD	COD	COV
175	96%	94%	1.01	9	12
Commercial A/S Ratio					
Count	Median	Weighted Mean	PRD	COD	COV
29	96%	92%	1.01	11	15

Table 8

¹¹ Property Assessment Valuation (Second Edition) IAAO

Sale Ratio Frequency Summary

All data shown within the following graphs are an aggregate of data from the Weber County 2014 June assessed/sale ratio study.

Single Family Residential

The ratio distribution centers on the desired 90-95% range with over 85% of the ratios falling within 85-115%.

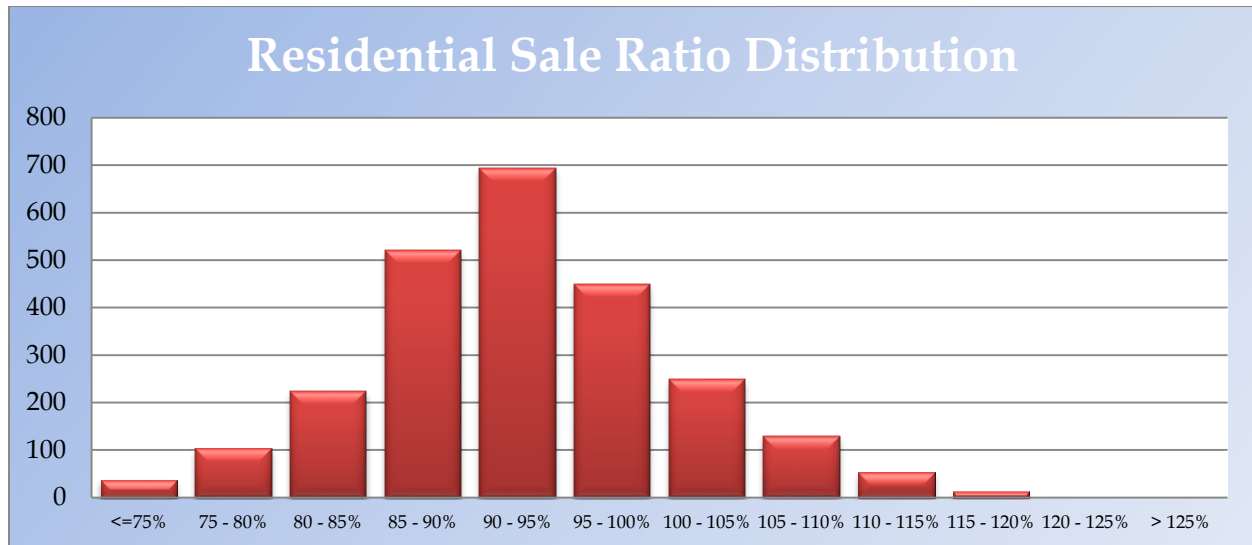


Figure 16

Vacant Non-Commercial Land

The sale ratio distribution for vacant non-commercial land is steep and centered on 95-100%, with 78% of the ratios falling within 85-115% but has a higher percentage of occurrences of greater than 25% from the legal level of assessment than the improved residential class. This is attributable in part to the heterogeneous nature of land as compared to other groups.

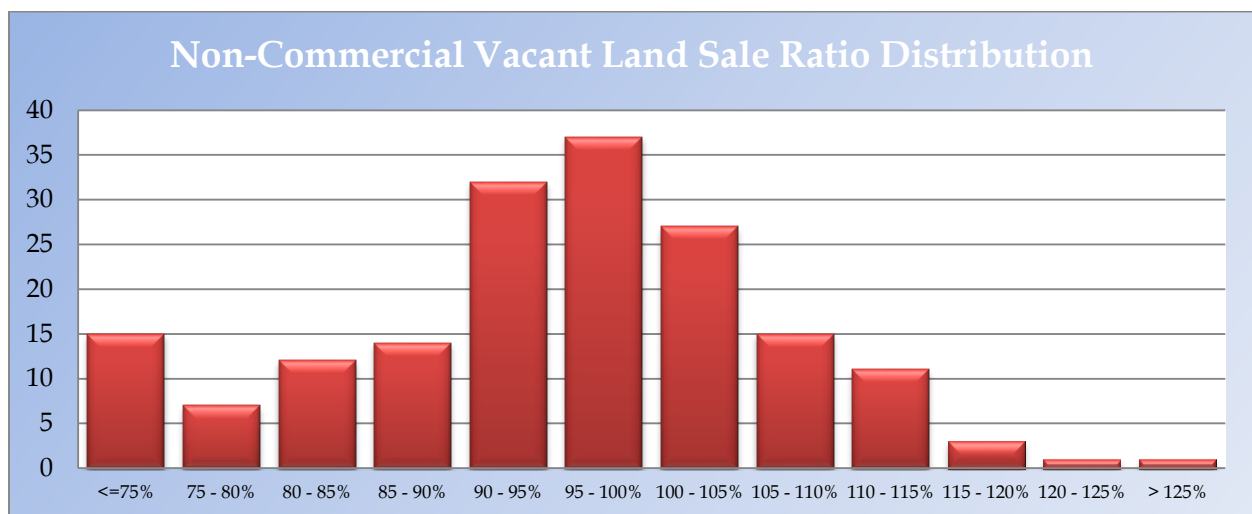


Figure 17

Improved Commercial

Weber County traditionally has very few improved commercial property sales. Compounding this issue is the fact that Utah is a non-disclosure state. Non-disclosure means it is not required to record the sale price of the transaction on a deed when the property transfers ownership. As a result, the Weber County Assessor's Office has very few sales to analyze for compliance, level of assessment, and level of uniformity. The ratio distribution of the sales considered show the greatest number of occurrences between 95-100%. However, the ratio distribution does not show a desired bell curve. This is an indicator of a need for a reappraisal of the commercial properties in Weber County.

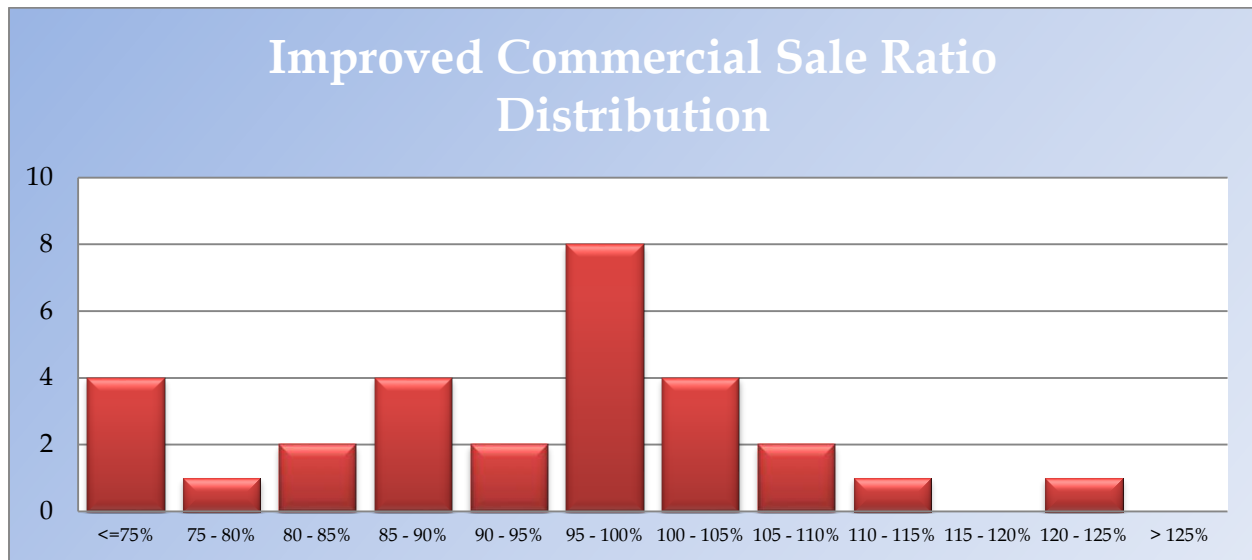


Figure 18

Assessed Value Summary

The following table is the aggregate percent change in the 2015 assessment roll by property type as compared to tax year 2014 and the percent each class contributes to overall market value.

The totals are for all nonexempt properties including single family residential, small residential income (2-4 family), commercial/ industrial, recreational, vacant residential/agricultural land, and vacant commercial/industrial land.

Percent of Assessed Value by Property Class¹²

Property Class	% Change	% of Roll
Single Family Residential	9%	69%
Small Residential Income	0%	2%
Commercial/Industrial Improved	7%	20%
Recreational	6%	1%
Vacant Res/Ag Land	8%	7%
Vacant Commercial/Industrial Land	4%	2%
Overall	8%	100%

Table 9

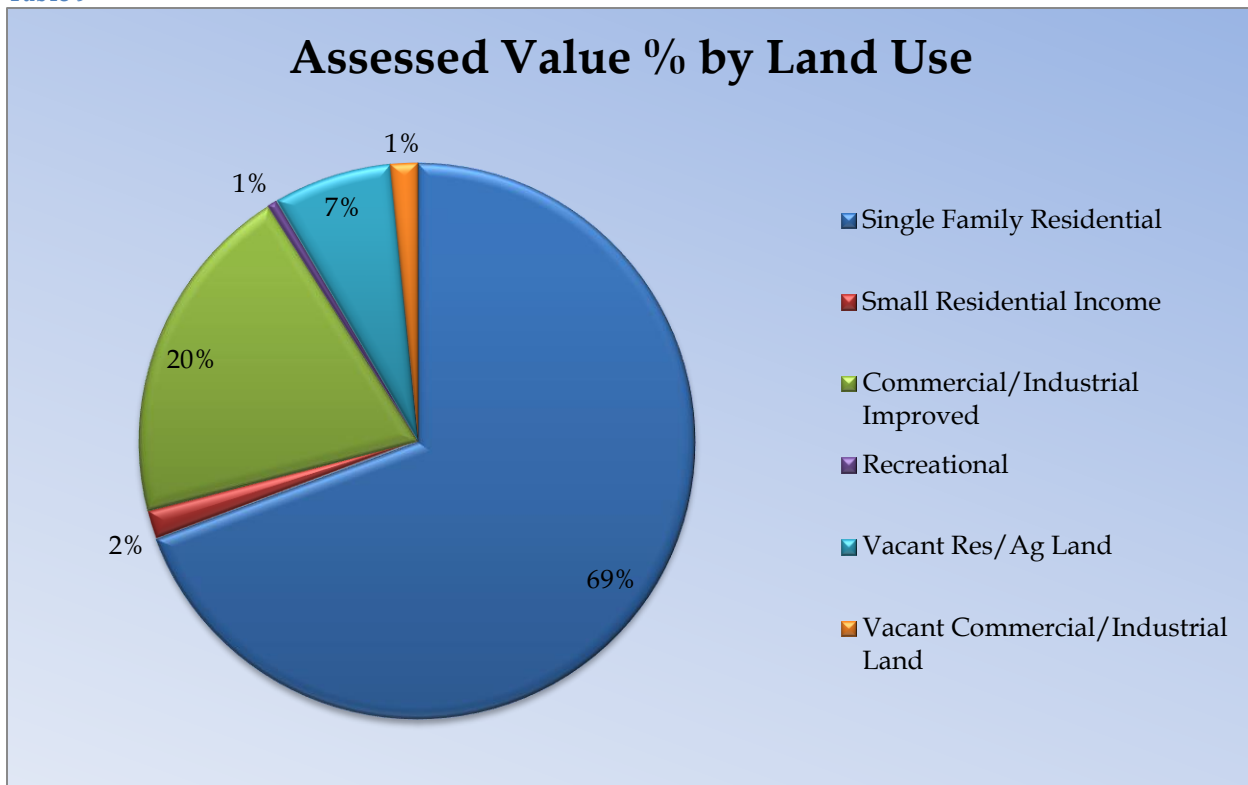


Figure 19

¹² Percentages expressed in the table above are rounded. The sum of the displayed figures may not total 100%.

The following table is the aggregate percent change for the 2014 assessment by region, as compared to tax year 2013, along with the percent of county tax roll by region. The totals are for all nonexempt properties including single-family residential, small residential income (2-4 family), commercial/industrial, recreational, vacant residential/agricultural land, vacant commercial/industrial land, and church or public properties.

Percent of Tax Roll By Region¹³

	% Change	% of Tax Roll
Region 1	12 %	11 %
Region 2	6 %	10 %
Region 3	6 %	18 %
Region 4	5 %	11 %
Region 5	12 %	9 %
Region 6	8 %	16 %
Region 7	7 %	9 %
Region 8	12 %	10 %
Region 9	10 %	6 %
Weber County	8%	100%

Table 10

* See Region Map page 5

¹³ Percentages expressed in the table above are rounded. The sum of the displayed figures may not total 100%.

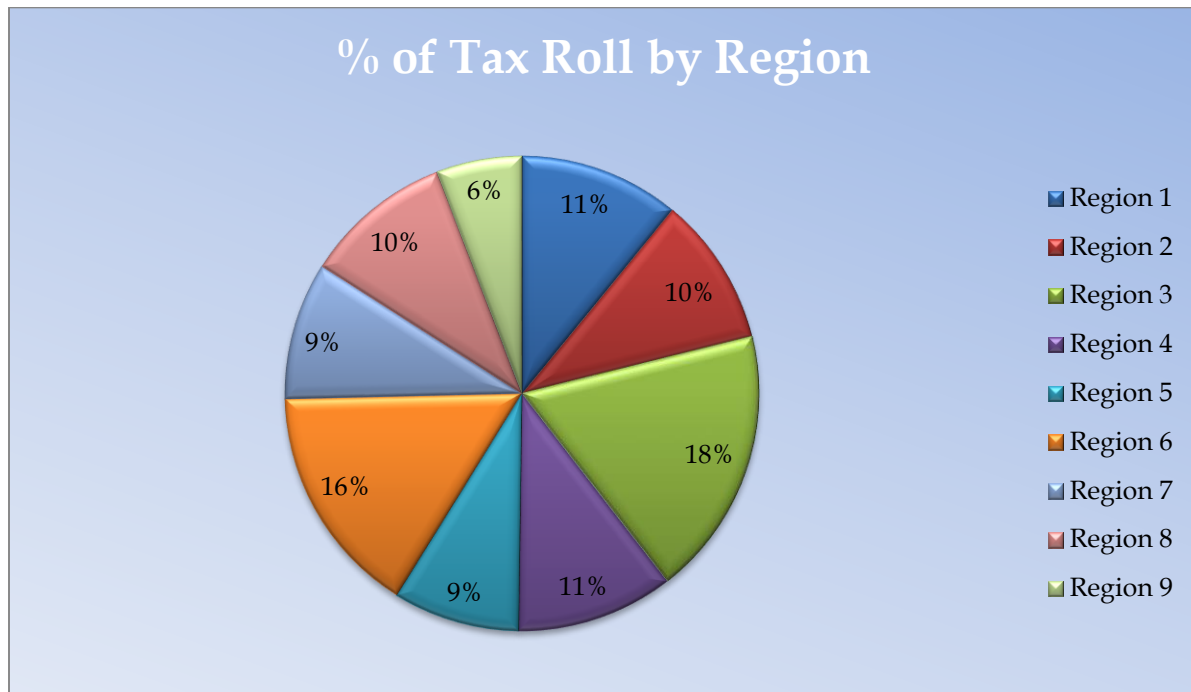


Figure 20

Greenbelt

Valuation

The Farmland Assessment Act (FAA), also known as the greenbelt law, allows qualifying agricultural property to be assessed based on the production capability of the land, rather than the market value of the land. In other words, the land is valued and taxed on the agricultural production potential, rather than market value of the land. This method allows agricultural operations to remain economically viable when located in or around expanding urban areas. Speaking generally, in order to qualify for greenbelt status, the property must have at minimum five contiguous acres, be actively devoted to agricultural use, have been actively devoted to agricultural use for at least the two successive years immediately preceding the current tax year, and meet a minimum production requirement. The reduction from market to taxable for these properties is substantial as the taxable value for the greenbelt parcels in Weber County was only 4% of the market. This reduction creates a property tax shift from properties assessed under the FAA to the remaining parcels in Weber County. In 2015, Weber County assessed over 161,000 acres of land under the FAA. The table below summarizes the number of acres, market value and taxable value of these properties by region.

Region	Count	Acres	Market (Thousands)	Taxable (Thousands)	% of Market	\$ Difference (Thousands)
1	1,231	114,819	\$ 457,530	\$ 16,703	4%	(\$440,827)
2	19	134	\$ 3,572	\$ 90	3%	(\$3,482)
3	49	375	\$ 18,420	\$ 179	1%	(\$18,241)
4	22	104	\$ 7,805	\$ 106	1%	(\$7,699)
5	1,487	28,569	\$ 267,378	\$ 10,477	4%	(\$256,901)
6	80	884	\$ 17,894	\$ 648	4%	(\$17,246)
7	166	1,693	\$ 42,691	\$ 821	2%	(\$41,870)
8	920	13,604	\$ 211,100	\$ 8,458	4%	(\$202,642)
9	187	1,715	\$ 37,962	\$ 1,869	5%	(\$36,093)
Total	4,161	161,897	\$ 1,064,352	\$ 39,351	4%	(\$1,025,001)

Table 11

Rollback tax

What happens to property when removed from the greenbelt program? Properties that receive a tax benefit while under greenbelt are subject to what is termed a rollback tax when the property no longer qualifies under the FAA. In simple terms, the rollback tax is the difference between the tax paid and the tax normally charged if the property did not qualify for greenbelt. This rollback tax is charged for a maximum of five of the most recent years. For example, if the tax was \$75 under greenbelt and would have been \$1,875 if taxed on full market value, the rollback tax for that year is \$1,800.

Personal Property

The Weber County Assessor's Office maintains a personal property account for all businesses within the county. The information maintained for each business consists of an equipment listing related to that specific business. Equipment acquisition cost is maintained and depreciated each year according to schedules developed by the state property tax division and approved by the Utah State Tax Commission. Existing businesses receive an annual request for updated equipment listings, while cities in Weber County send new business information to the Assessor's Office each year.

In addition, the Assessor's Office maintains an account for each manufactured home in the county. Manufactured homes are eligible to receive the same residential exemption as real property for taxing purposes. Finally, Weber County also maintains a record of all registered age-based vehicles and their associated fees.

Unsecured personal property taxable value in Weber County decreased slightly to \$999 million for tax year 2015. This reduction is primarily due to the depreciated value of business personal property equipment in the industrial sector.

The following table and graphs detail the changes in the number of accounts by type as well as the changes in taxable value. % Change reflects changes from the prior tax year. Total % Change is a weighted average reflecting the aggregate change from the prior year.

Personal Property Percentage by Account Type¹⁴

ACCOUNT TYPE	# of Accounts	% Change	% of Total Value
Existing	7,093	0%	86%
New Business	781	-14%	2%
Leasing - # of sub accounts	2,784	4%	10%
Bankruptcy	12	-50%	0%
Mobile	3,011	0%	2%
Total	13,681	6%	100%

Table 12

Note: Effective 1-1-2009, HB77 changed the filing deadline for personal property from January 1 to May 15. This change made it necessary for the county to use the prior year-end taxable values to calculate the certified tax levy. The 2014 values are not available until year-end; consequently, 2013 values are used in the assessment summary report.

¹⁴ % of Total Value percentages are rounded and may not total 100%.

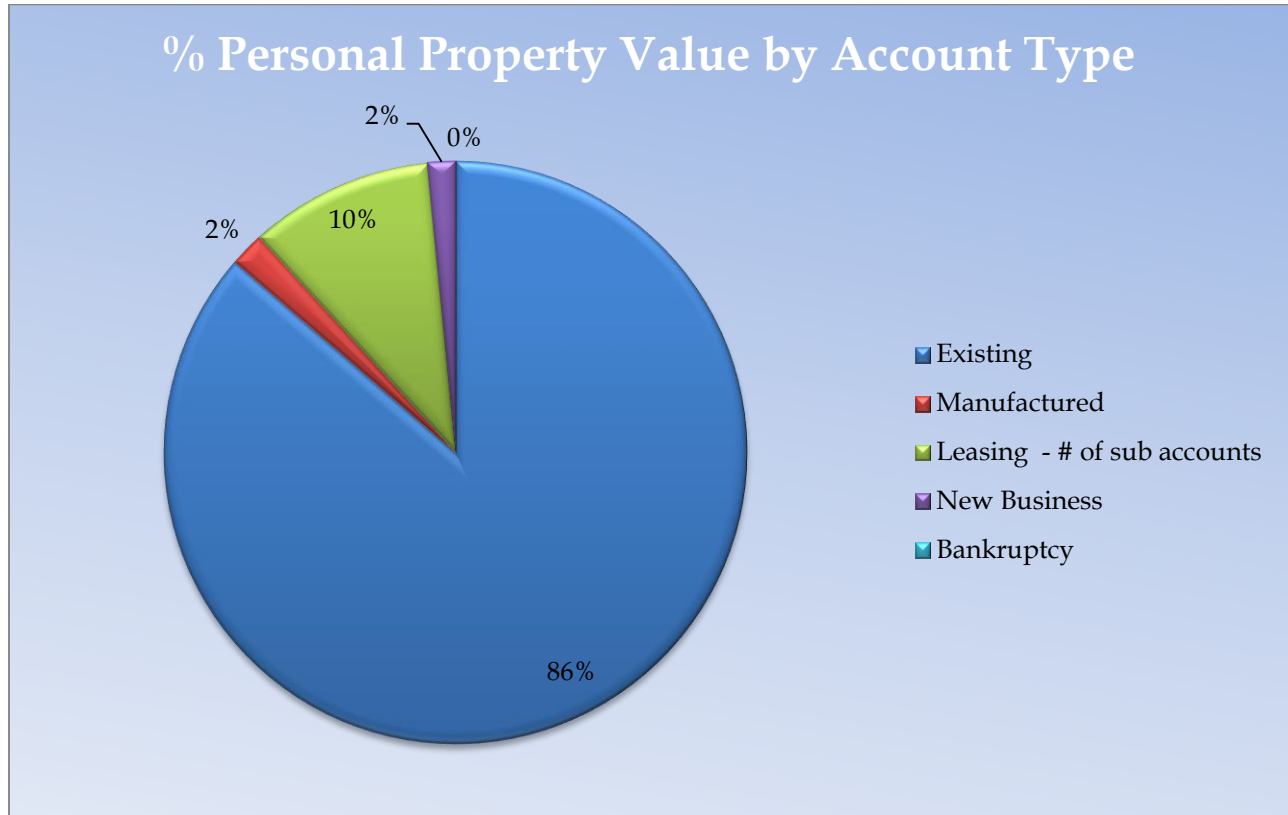


Figure 21

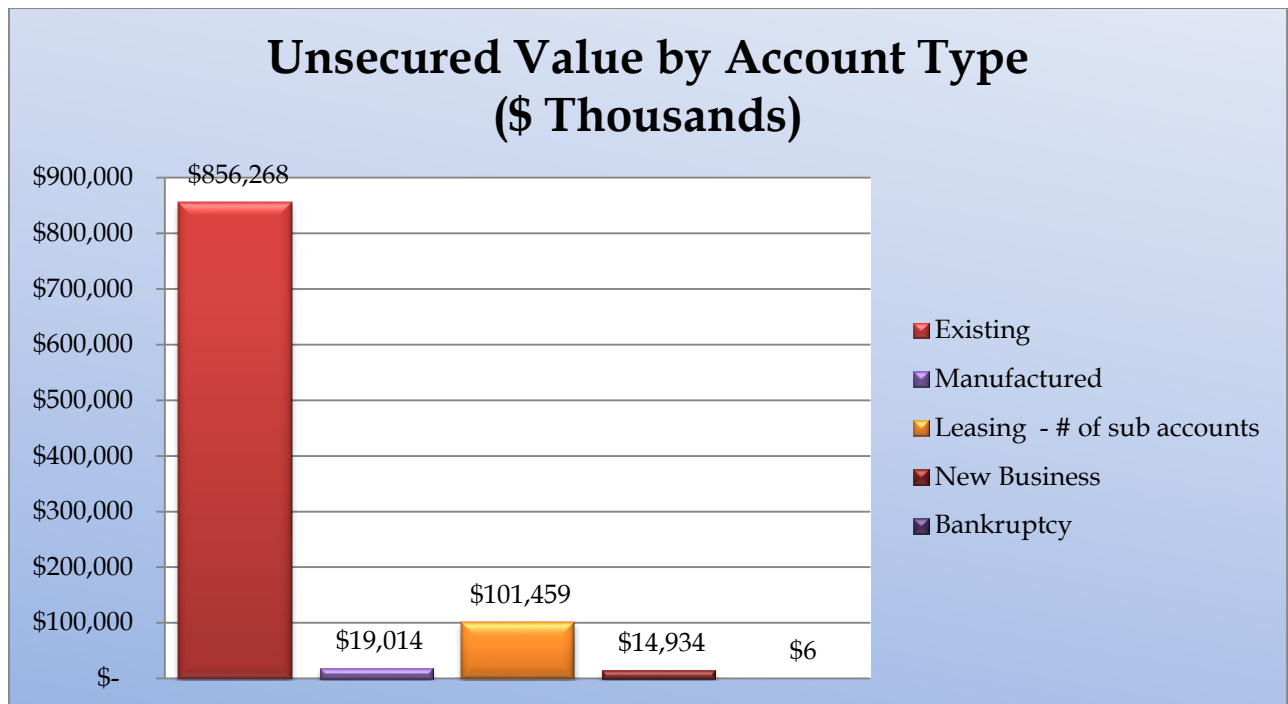


Figure 22

State Assessed

The Property Tax Division of the Utah State Tax Commission values all mines, utilities and railroad properties that operate as a unit. Values are set and apportioned to taxing entities based on situs of property.¹⁵ As illustrated later in Figures 25 and 26, state assessed properties add very little value to Weber County's tax roll. Typically, state assessed property only adds 3-5% to the overall market value. The following graphic illustrates the percent of state assessed value allocated to each city and unincorporated area in Weber County.

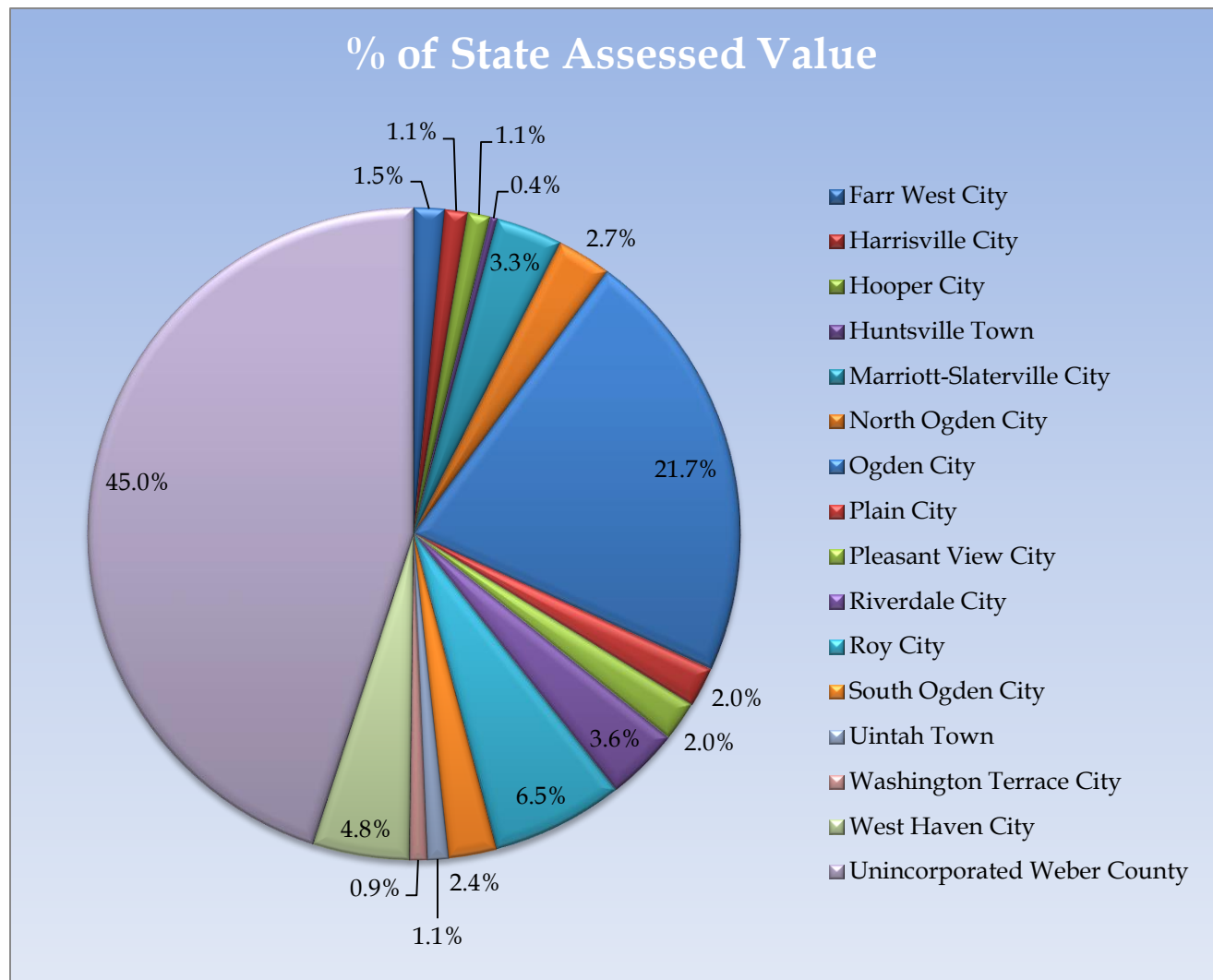


Figure 23

¹⁵ [Utah State Tax Commission – Property Tax Division](#)

Total Taxable Value

With the overall increase in assessed values for Real, Unsecured (Personal) Property, and Centrally Assessed, the total taxable value for all areas increased for tax year 2015. The total change in taxable value was a 6% increase compared to last year.

Entity Name	Real Property		Personal Property		State Assessed		Total Taxable	
	\$ Change	% Change	\$ Change	% Change	\$ Change	% Change	\$ Change	% Change
Weber County General Fund	\$ 683,959,376	7%	\$ (23,177,251)	-2%	\$ 92,081,667	17%	\$ 752,863,792	6%
Ogden City School Distr	\$ 139,670,821	4%	\$ (22,537,661)	-4%	\$ 18,097,334	15%	\$ 135,230,494	3%
Weber School District	\$ 554,954,500	8%	\$ (639,590)	0%	\$ 73,984,333	17%	\$ 628,299,243	8%
Farr West City	\$ 29,680,390	8%	\$ 135,411	0%	\$ 515,378	6%	\$ 30,331,179	8%
Harrisville City	\$ 16,125,730	7%	\$ (1,294,756)	-19%	\$ 1,140,890	18%	\$ 15,971,864	6%
Hooper City	\$ 37,660,713	12%	\$ 68,756	4%	\$ 820,058	13%	\$ 38,549,527	12%
Huntsville Town	\$ 2,309,224	5%	\$ 14,697	6%	\$ 302,046	15%	\$ 2,625,967	5%
Marriott-Slaterville City	\$ 4,801,829	3%	\$ (103,446)	-1%	\$ 6,505,459	44%	\$ 11,203,842	6%
North Ogden City	\$ 64,808,025	9%	\$ 27,442	0%	\$ 1,475,486	9%	\$ 66,310,953	9%
Ogden City	\$ 141,089,377	5%	\$ (22,523,877)	-4%	\$ 18,126,645	15%	\$ 136,692,145	4%
Plain City	\$ 29,252,793	12%	\$ 10,082	0%	\$ 853,368	7%	\$ 30,116,243	12%
Pleasant View City	\$ 32,277,479	7%	\$ 503,482	1%	\$ 2,649,453	26%	\$ 35,430,414	7%
Riverdale City	\$ 17,346,939	3%	\$ 919,408	2%	\$ 3,623,284	18%	\$ 21,889,631	4%
Roy City	\$ 47,235,431	4%	\$ (80,572)	0%	\$ 4,135,257	11%	\$ 51,290,116	4%
South Ogden City	\$ 49,412,202	7%	\$ 858,492	3%	\$ 1,260,608	9%	\$ 51,531,302	6%
Uintah Town	\$ 2,639,731	5%	\$ 6,909	0%	\$ 1,949,607	40%	\$ 4,596,247	7%
Washington Terrace City	\$ 20,463,324	7%	\$ (139,390)	0%	\$ 454,395	9%	\$ 20,778,329	6%
West Haven City	\$ 55,634,858	9%	\$ 5,450	0%	\$ 5,421,113	21%	\$ 61,061,421	9%
Unincorporated Weber County	\$ 143,887,276	10%	\$ (1,585,339)	-1%	\$ 42,848,620	17%	\$ 185,150,557	10%

Table 13

The following charts illustrate the contributory value of real property, unsecured personal property, and state assessed property to the tax roll for the Weber County General Fund. As illustrated below, real property is the major contributor, with unsecured and centrally assessed values contributing only 13% combined.

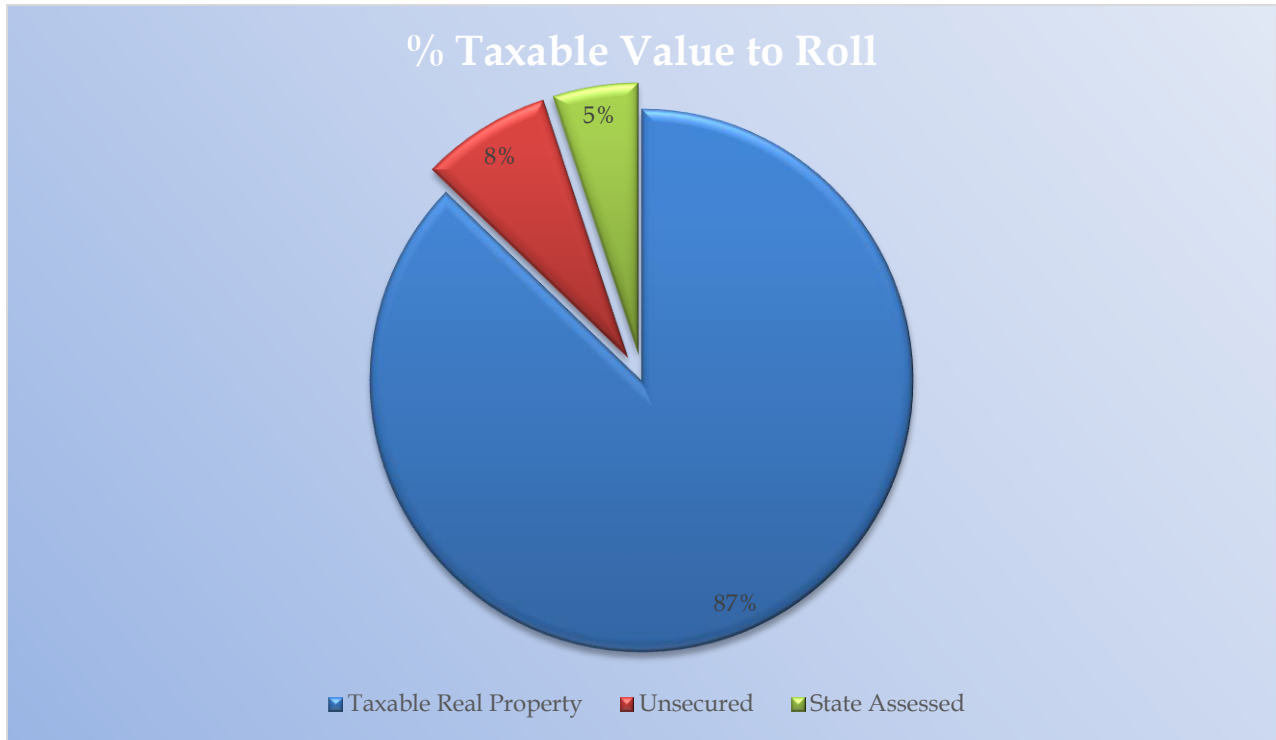


Figure 24

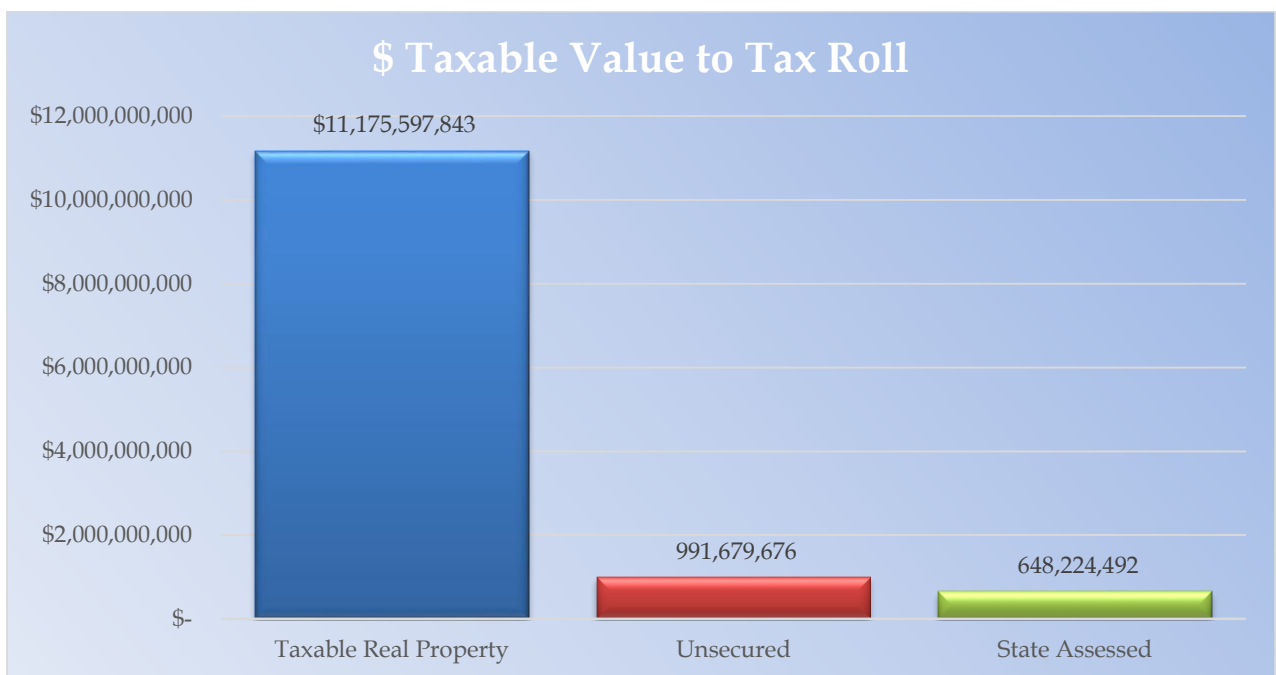


Figure 25

Assessment Calendar

January 1st: All property appraised based upon situs and status as of this date (real and personal).

January 31st: Camper registrations due.

March 1st: Business personal property mailing sent.

May 1st: F.A.A. (Greenbelt) applications for the prior year due.

May 15th: Business personal property returns due.

May 22nd: Tax rolls close (real property).

June 23rd: Manufactured home payment due.

July 22nd: Valuation notices mailed.

September 15th: Valuation appeal deadline (real property).

November 30th: Real Estate Tax due.

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